

**REMARKS**

Reconsideration and allowance in view of the foregoing amendments and the following remarks are respectfully requested.

Claims 1 and 3-20 are pending.

The specification has been amended as suggested by the Examiner.

Claims 1, 6-8, 11, 13-16 and 20 stand rejected under 35 USC § 103(a) as being unpatentable over Beyer in view of Wu.

Claims 9, 10, 17 and 18 stand rejected under 35 USC § 103(a) as being unpatentable over Beyer in view of Wu and further in view of Ohmi.

Claims 12 and 19 stand rejected under 35 USC § 103(a) as being unpatentable over Beyer in view of Wu and in further view of Wolf.

Claims 2-5 only stand objected to and would be allowable if rewritten to include the limitations of the base claim and any intervening claims. Applicant thanks the Examiner for this indication.

Claim 1 has been amended to include the limitations of claim 2 and claim 2 cancelled. Claims 3-5 have been amended to depend from claim 1.

Claim 14 has also been amended to include the further limitations of claim 2 that were not in original claim 14.

Specifically, original claim 14 already required (emphasis added):

d) carrying out a nitridation process for forming a nitrided oxide on the wall oxide;

e) forming a liner oxide on the nitrided oxide.

Thus, claim 14 already required that the nitrided oxide be formed between the liner oxide and the wall oxide. By the present amendment, claim 14 has been amended to further require: wherein the step d) is carried out in at least one of an annealing furnace and a rapid thermal process (RTP) by using a nitrogen-containing gas selected from the group consisting of N<sub>2</sub>O, NO and NH<sub>3</sub>.

In view of the above, independent claims 1 and 14 are believed to be in allowable condition, as well as claims 3-13 and 15-20 which depend therefrom, respectively. Therefore, it is respectfully requested that the rejections of the claims under 35 USC § 103 be withdrawn.

All objections and rejections having been addressed, it is respectfully submitted that claims 1 and 3-20 are now in condition for allowance and a notice to that effect is earnestly solicited. If any issues remain to be resolved, the Examiner is cordially invited to telephone the undersigned attorney at the number listed below.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Yoon S. Ham', is written over a horizontal line.

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